that what is primarily needed and perhaps all that is needed for the improvement of our administration of justice is, in addition to some simplification of our procedure, improvement in the character and training of both bench and bar. This is wholesome doctrine and cannot be too much emphasized. But in connection with this our author makes an important concession; namely, that our modern law is "out of harmony with real life." This is similar to the complaint of the sociologist and the Progressive, for which, it is submitted, there is little justification. It is based principally, if not wholly, upon the judicial decisions with respect to legislation enacted in the exercise of the police power. But, as pointed out by a writer of an interesting article in a recent number of the Columbia Law Review (April, 1913), during the 25 years from 1887 to 1911, the United States Supreme Court rendered 560 decisions involving the validity of state statutes or other form of state action under the Federal Constitution. In the case of all these decisions, except three, the Court sustained the validity of state legislation, including labor legislation, anti-trust legislation, liquor and cigarette legislation, pure food legislation, regulation of railways and other corporations, laws restricting the freedom of contracts, etc. In this State the *Ives Case* has been singled out as conclusive evidence that our Court of Appeals is out of harmony with the spirit of the times. In the year 1911, the year in which the decision in the *Ives Case* was rendered, the Court of Appeals rendered decisions in 749 cases, of which only two or three other decisions besides the *Ives Case* involved any question as to the police power, and no serious general criticism has been made as to the decisions in any of these cases except the *Ives Case*. Assuming for the purpose of argument that the federal court was wrong in the three cases above referred to, and the Court of Appeals was wrong in the *Ives Case*, we have a record of three mistakes in 25 years for the United States Supreme Court in the police power cases, and of one mistake for the Court of Appeals out of the total number of 749 cases decided in the year 1911. Such a record undoubtedly demonstrates the fallibility of human judges, but it hardly justifies the wholesale condemnation of the judges and of the system under which they are administering law.

If it may be conceded that the criticisms of sociologist and Progressive have quickened among lawyers a consciousness of the law's defects and a more earnest zeal for reform, it must also be conceded that the time has arrived when their strident denunciations serve no useful purpose, and when we may again be permitted to indulge in praise of the common law without risk of falling into the error of regarding it as *ratio scripta*, or the perfection of human reasoning. The truth is, as pointed out by Mr. Coudert, that our common law system, with all its faults (and what of human origin is there without faults?) is one of the greatest achievements of the Anglo-Saxon race —an achievement comparable to the achievements of other nations in art, literature and philosophy.

George F. Canfield.

A TREATISE ON THE FEDERAL INCOME TAX LAW OF 1913. By THOMAS GOLD FROST. Albany: MATTHEW BENDER & COMPANY. 1913. pp. xii, 242.

A TREATISE ON THE LAW OF INCOME TAXATION UNDER FEDERAL AND STATE LAWS. By HENRY CAMPBELL BLACK. Kansas City, Mo.: VERNON LAW BOOK COMPANY. 1913. pp. xvi, 403.

THE INCOME TAX LAW OF 1913 EXPLAINED, WITH THE REGULATIONS OF THE TREASURY DEPARTMENT TO OCTOBER 31, 1913. By GEORGE F. TUCKER. Boston: LITTLE BROWN & COMPANY. 1913. pp. viii, 271.

When a statute creates a new branch of law, a book which appears upon the heels of its enactment can, under ordinary circumstances, have but a short lived value. A statute of general application cannot go far without the courts getting hold of it, and when they have boxed the compass with its interpretation, then is the time for treatises. Who now uses the volumes which hastened from the press after the passage of the Bankruptcy Act of 1898? They had their uses at the time,—for one thing each of them contained a reprint of the Statute, —but their only value beyond that lay in such discussion as they contained concerning the preceding Act of 1867. It was well to know that there had been an act of 1867, that it had been repealed, but that in the interim a substantial body of law had been constructed by the courts; but every one knew that ahead lay much new law in the making; and when it should be made, then the time for permanent books would be at hand.

The Income Tax Law came upon this country very suddenly. Its advent was little heralded, yet for all that it went into almost instant operation. But few people knew anything about the principles of such a tax; the man in the street, unless the street meandered through a well ordered, commissioned sort of Wisconsin town, thought of the income tax only as something that used to be unconstitutional, but now was about to be made constitutional; and the average member of the bar knew but little more. Yet when the bill was signed on October 3rd of last year, no time was afforded for research and thought. The system of collection at the source was to commence on November 1st, and the time for filing returns was to commence with the first of January. The Treasury Department issued one set of regulations governing collection at the source on October 25th, and another on October 31st, and has been amending them ever since. From the first of December onwards appeared various and sundry Treasury Regulations governing the system of individual returns, all of which had to be filed before the first of March. The Act thus impressed itself upon the notice of the public; and it is not too much to say that it swept the public off its feet. The bar evidently proving inadequate for the public's needs, the lay press took up the task of interpretation, and for weeks we were treated to discussions, in the columns of daily newspapers, of the meaning of the new law, from stem to stern. Also, of course, actions have already been instituted to have the Act declared unconstitutional.

In the midst of all this turmoil appeared the three books under review. Under all the circumstances, the authors did as well as could be expected.

Two of these books, Mr. Frost's and Mr. Black's, follow the conventional method. They give us the former American Income Tax Acts, they give us the scant body of law which grew around them; and so far as they may be applicable, the English cases are brought to our notice. Mr. Black's book goes further also, and gives us a glimpse of the Wisconsin and Virginia laws. But the present Act is so different from its American predecessors in scope and intent, and is so far away from the British laws in matters of procedure, that all these examples and decisions must be carefully weighed in the balance, and

many will be found wanting. In the present state of things no practitioner can take anything for granted, and must be prepared for many new lines of departure when the courts come to the consideration of our Act of 1913. That these two books will be helpful there can be no doubt; that their limit of usefulness will arrive also must be assumed. For one thing, they appeared too early to contain any of the Treasury regulations issued since the first of December, and it is hard to get along without these.

Mr. Tucker's book is of more real interest, and also permanent value, because he presents us with the statute in the light of contemporary discussion. The law received too little attention as it was going through the legislative mill; indeed, if all the objurgations leveled of late at its head had been expressed at an earlier day, perhaps the nation would have been presented with a more finished product in the ways of clarity and consistency. But such intelligent discussion as was given the bill during its passage, Mr. Tucker sets forth for permanent record. This gives his book an interest which at present should be of the popular variety, but should also have the character of permanency. Nor should one overlook the excellent collection of reference authorities included therein.

Garrard Glenn.